

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDSOR

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	185	135	320	0	320
10 ATTENDING PUPILS (OCTOBER 2006)	186	116	302	0	302
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	185.5	125.5	311.0 (100%)	0.0 ( 0%)	311.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	10.9 (17:1)	7.8 (16:1)	0.0 (15:1)	=	18.7 /	22.4 =		.83 X	952,088 =		790,233	0
B. GUIDANCE	0.5 (350:1)	0.4 (350:1)	0.0 (250:1)	=	0.9 /	0.0 =		.90 X	0 =		26,477	0
C. LIBRARIANS	0.2 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.4 /	0.0 =		.40 X	0 =		11,768	0
D. HEALTH	0.2 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.4 /	1.0 =		.40 X	40,686 =		16,274	0
E. EDUCATION TECHS	1.9 (100:1)	1.3 (100:1)	0.0 (250:1)	=	3.2 /	0.0 =		3.20 X	0 =		38,797	0
F. LIBRARY TECHS	0.4 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.7 /	1.6 =		.44 X	29,268 =		12,878	0
G. CLERICAL	0.9 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.5 /	1.0 =		1.50 X	26,779 =		40,169	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.0 /	2.3 =		.43 X	148,055 =		63,664	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	10,263	0
B. Supplies and Equipment	311	430	96,721	0
C. Professional Development	52	52	16,172	0
D. Instructional Leadership Support	21	21	6,531	0
E. Co- and Extra-Curricular Student	30	102	9,330	0
F. System Administration/Support	359	356	111,649	0
G. Operations & Maintenance	956	1,136	297,316	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	160,503	0
B. Education & Library Technicians	36.00%	18,603	0
C. Clerical	29.00%	11,649	0
D. School Administrators	14.00%	8,913	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-60,509	0
16 Adjustment for Title I Revenues	-40,750	0

17 TOTALS	1646,649	0
18 E.P.S. RATES	5,295	6,176

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	294.0	145.0	439.0		
	OCTOBER 2004	297.0	142.0	439.0		
	APRIL 2005	304.0	142.0	446.0		
	OCTOBER 2005	322.0	143.0	465.0		
	APRIL 2006	319.0	140.0	459.0		
	OCTOBER 2006	302.0	142.0	444.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	310.5 +	0.00	X	5,295.00	= 1,644,097.50
	9-12 PUPILS	141.0 +	0.00	X	6,176.00	= 870,816.00
	ADULT EDUC. COURSES AT .1	0.9		X	6,176.00	= 5,558.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,295.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,176.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2616	81.2	X .15	X	5,295.00	= 64,493.10
	9-12 DISADVANTAGED @ .2616	36.9	X .15	X	6,176.00	= 34,184.16
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,295.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,176.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	310.5		X	40.00	= 12,420.00
	9-12 STUDENT ASSESSMENT	141.0		X	40.00	= 5,640.00
	K-8 TECHNOLOGY RESOURCES	310.5		X	87.00	= 27,013.50
	9-12 TECHNOLOGY RESOURCES	141.0		X	265.00	= 37,365.00
	K-2 PUPILS	87.5	X .10	X	5,295.00	= 46,331.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,747,918.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,610,522.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,610,522.96

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					573,252.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	44,379.71	X	102.90%	=	45,666.72
35	TRANSPORTATION - EPS ALLOCATION					203,831.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					822,751.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,433,274.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 ADDN/RENV TO ELEM SCHOOL	379,217.00	152,367.69	531,584.69
		05/01/08 ADDN/RENV TO ELEM SCHOOL	0.00	140,991.16	140,991.16
42	TOTAL PRINCIPAL & INTEREST		379,217.00	293,358.85	672,575.85
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				82,285.61
47	TOTAL DEBT SERVICE ALLOCATION				754,861.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,188,135.47

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
WINDSOR	451.5	100.00%	127,950,000	7.44	951,948.00	4,188,135.47	951,948.00	100.00%	7.44M
TOTAL	451.5		127,950,000		951,948.00	4,188,135.47	951,948.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,188,135.47	951,948.00	3,236,187.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,188,135.47	951,948.00	3,236,187.47
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			8,132.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			3,244,319.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 22.73%	STATE SHARE % = 77.27%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 22.54%	STATE SHARE % = 77.46%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,325,531.42		